

2015 Assessor School Questions

The following questions were asked during the 2015 Assessor Schools that were conducted in Eau Claire, Wausau, Green Bay, Madison, and Pewaukee. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

A. Agricultural

1. Can the Wisconsin Department of Revenue (DOR) provide agricultural program enrollment information?

- Program enrollment is generally confidential and not available to DOR or assessors
- DOR has been working with agencies administering the programs and encouraged those agencies to contact program participants who need to provide the assessor with a completed [PR-324 Form](#)

2. When submitting a PR-324 Form to an assessor, does a property owner need to provide a map for program information?

Yes. DOR's prescribed form ([PR-324](#)) does ask program participants to include a map when providing information to the assessor.

3. Does the agricultural land have to be tilled to qualify for agricultural classification when it is in a permanent program and there is a permit to till the land?

- No. If the permanent program is identified as a qualifying program on the annual DOR list, the property owner must provide the compatible use permit to the assessor. The permitted use must be cropping or pasturing for the production season. However, the land does not need to implement that permitted use to qualify that year for agricultural classification.
- Example: If land enrolled in a qualifying permanent program was issued a compatible use permit for the 2015 production season and the land continued to be enrolled in the program on January 1, 2016, the land receives agricultural classification for 2016.

4. If the land is in a permanent program, does a property owner need to obtain a permit every year to qualify for agricultural classification?

- Yes. Administering agencies issue use permits on an annual basis. If the permanent program is identified as a qualifying program on the annual DOR list, the property owner must provide the compatible use permit to the assessor. The permitted use needs to be cropping or pasturing for the production season. However, the land does not need to implement that permitted use to qualify the land that year for agricultural classification.
- Example: If land enrolled in a qualifying permanent program is not issued a compatible use permit for the 2016 production season and the land continued to be enrolled in the program on January 1, 2016, the land would **not** receive agricultural classification for 2017.

5. Does a property owner need to know the parcel numbers that are in the programs?

- Yes. A property owner must provide the assessor with program enrollment information. Program documents contain a legal description of the land enrolled and often include parcel numbers and maps.
- If the property owner did not keep a copy, he/she must contact the agency that administers the program to obtain the land information

6. Can DOR provide more information on mega dairy valuation?

- DOR will discuss with assessor groups and determine updates for the 2017 Property Assessment Manual
- For more information, you can also contact the [Wisconsin Chapter of Farm Managers and Rural Appraisers](#)

7. Are there any measures a municipality can explore to prevent use-value on platted lots that may only be producing hay crops?

If the property meets use-value requirements, it should be classified as Class 4 – Agricultural, even though the land is in a platted subdivision. An assessor must adhere to state statutes when determining assessment classification. However, municipalities may use zoning or developers agreements to restrict such use.

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8. Does land qualify for agricultural forest when property owners combine parcels using Certified Survey Maps, essentially creating large parcels with over 50 percent of the parcel being agricultural?

- Land that qualifies for agricultural forest is determined based on state law ([sec. 70.32, Wis. Stats.](#)) – “Agricultural forest land” means land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following conditions:
 - It is contiguous to a parcel that is classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person who owns the land that is producing or is capable of producing commercial forest products. In this subdivision, “contiguous” includes separated only by a road.
 - It is located on a parcel that contains land that is classified as agricultural land in the January 1, 2004, assessment roll, and on January 1 of the assessment year
 - It is located on a parcel at least 50 percent of which, by acreage, was converted to land that is classified as agricultural land in the January 1, 2005, assessment roll or thereafter
- Parcels Combined
 - Contiguous – if forestland on the combined parcels is contiguous to an entirely agricultural parcel, the forest is to be classified as agricultural forest
 - 2004 Agricultural Land – eligibility is based on looking at the entire new parcel - was there agricultural land within any of the acres in 2004? If there was agricultural land on the parcel in 2004, and if there is any agricultural land on the parcel currently, the forest land is to be classified as agricultural forest.
 - 50 percent Conversion – If the new parcel had no agricultural land prior to combining the descriptions, but now contains 50 percent agricultural land for the current assessment year, any forest should be classified as agricultural forest
- Parcels Split
 - For a parcel split example, review scenario #18, on page 38 – of the [Agricultural Assessment Guide for WI Property Owners](#)
 - Contiguous – if the forest on the new parcel is contiguous to an entirely agricultural parcel (the two parcels are owned by the same person), the forest is agricultural forest
 - 2004 Agricultural Land – if there was agricultural land in 2004 and the current year, that parcel's forest is classified as agricultural forest
 - 50 percent Conversion – if the new parcel had no agricultural land on it when split, but now contains 50 percent agricultural land for the current assessment, the forest is classified as \ agricultural forest
- For more information, about parcel splits and combinations, review our question/answer document on our website [see #17](#)

B. Annual Assessment Report

1. Can DOR include the definitions on the AAR (assessment ratio)?

- Yes. We can add definitions to the AAR for 2017.
- DOR will discuss with assessor groups and determine what to include

2. Should the trend analysis on the AAR be done each year or only during a revaluation?

Trend analysis should be done on an annual basis by the assessor. However, it is not a required annual process.

3. Will DOR review the proposed grading with the SLF Roundtable and Assessor group?

Yes. DOR will develop the grading with the Assessor group and provide the proposal to the SLF Roundtable for discussion.

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4. Whom should we contact if we have questions on what to report on the AAR?

Email questions for the AAR to bapdor@revenue.wi.gov.

5. Why is the description field needed if the AAR is for municipal officials?

- The description field allows the assessor to provide an overall review of the municipality's characteristics. This is important when comparing the information used in developing assessments, if the assessor looks to information outside the municipality. Since it is a public document, these descriptions are important for the municipal officials and others who may review the report.
- 2016 version will pre-fill data from the 2015 AAR filed with DOR

6. Is DOR changing its recommendation on how often a municipality does a revaluation? Is this why we need to do the AAR?

No. [State law](#) provides the minimum standard timeline for revaluation. However, frequent revaluations keep assessments current with market changes and help maintain uniform assessments.

7. What should we include for the Board of Review (BOR)?

You must enter the first BOR meeting date, the BOR rescheduled date (if needed) and whether the assessor attended the BOR.

8. What if the assessor does not have the BOR notice to include as an attachment?

The assessor should attach the BOR notice if it is available.

C. General

1. How do I explain the 2 percent levy limits and net new construction (NNC) to the clerks?

- State law provides the requirements for levy limits in sec. [66.0602](#), Wis. Stats.
- Currently, state law provides an annual levy limit increase for each municipality and county that equals the greater of 0 percent (growth) **or** NNC
- For more information, review our [levy limits](#) and [NNC](#) common questions

2. Can we email businesses the PP forms instead of mailing them?

We reviewed state law for the personal property form, PA-003, distribution. It does not require an assessor to send paper versions to filers. We will update the Property Assessment Manual to provide flexibility and allow assessors to send paper versions, or refer to the electronic version on our website.

3. The new PP form is six pages and is causing some issues to administer. Are there any options for assessors?

Assessors can submit their own version of the form to DOR for approval.

4. Should I report new Telco activity in my area to DOR?

Yes. [Contact](#) the Manufacturing and Utility Bureau staff in Madison.

5. Where does an assessor find deed restriction information?

The [County Register of Deeds](#) has recorded deeds.

6. Can DOR add a check box on the SOA showing whether the municipality has electronic assessment data as a way for DOR to identify municipalities that have not met the electronic data requirements?

DOR will discuss the proposal with the SLF Roundtable as a change to the 2017 SOA.

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7. Can DOR expand the eRETR system to provide more information for the filer?

DOR is in the process of collecting information for a project to update the eRETR system. We will reach out to stakeholders for new system requests.

8. If there is an amended RETR filed, how is an assessor made aware of it?

- A property owner must provide an amended RETR if he/she filed the original RETR in error. If an amended RETR is processed by DOR, a DOR district office forwards the information to the appropriate assessor.
- For confirmation of an amended RETR, contact us at eretr@revenue.wi.gov

9. Are there any future plans for county-based assessing?

[Current law](#) provides for county assessment. DOR is not aware of any law proposals.

10. Do BOR training classes qualify for assessor credit?

- Generally, no. BOR training sessions for BOR members are not considered for assessor continuing education.
- To obtain continuing education credit approval, you must send course information to DOR for review/approval

11. When using DOR e-filing forms, the WAMS ID log-in keeps saying it is not valid. What should I do?

If you are having system or form issues, contact us at otas@revenue.wi.gov. We can help determine the problem.

12. Q: Does the Assessor continuing education on the DOR website include courses approved for Appraisers as well?

No. This list is specific to assessor work. However, a few of the courses may qualify for credit in both disciplines.

13. Q: When will DOR and/or all municipalities require property tax assessments to comply with state law so that assessors are not competing for work solely based on price (i.e., lowest bidder)?

State law does provide assessment requirements. Municipalities determine a budget for assessment services, select an assessor and determine the assessment type it needs (annual update to all assessments or annual maintenance with periodic updates to all assessments). DOR provides a [Property Assessment Process Guide for Municipal Officials](#) which provides a recommendation for hiring an assessor and sample contracts.

D. Legislative proposals

Require all Board of Review (BOR) to have training each year and/or require new BOR members to have training

- Current law provides the minimum standards for BOR training, one BOR member must receive training once every two years
- DOR will discuss the BOR law at the March 2016 SLF Roundtable